

# THE ALBERTA MUNICIPAL Counsellor



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## A GIANT STRIDE TOWARDS A BILLION

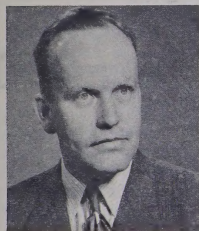
• TABLE SUMMARIZES MUNICIPAL SHARING 1950-67

### BIGGEST BUDGET FOR ALBERTA

Largest budget in Alberta's history and third largest of all Canadian provinces was introduced by Hon. A. O. Aalborg, Provincial Treasurer, at a night session of the Legislature held March 4. It was Mr. Aalborg's second Budget Speech. Exceeded only in Ontario and Quebec, the expenditures planned for Alberta during 1966-67 reach an estimated total of \$681,975,911 which is an increase of \$188,193,049 or 38% over the present fiscal year.

Estimated revenue for 1966-67 is \$613,138,370 leaving an anticipated deficit on the year's operations of \$68,837,541.

Commenting on the record established by the current budget, Mr. Aalborg described it as reflecting "the dynamic and rapidly accelerating economic growth of the Province during the present decade . . . a decade which particularly in Alberta can very aptly be called the soaring sixties". He recalled having foreseen last year that "in the early 1970's the annual budget of the Province will have passed the \$1,000,000,000 mark". The budget for the present year, he declared "is a giant stride (To Page 7)



A. O. AALBORG

### DEATH CLAIMS COUNTY REEVE

Thomas Samuel Chamberlain, Reeve of Wheatland County No. 16, died February 5 at his home after a brief illness. A native of Strathmore, he was 56 years of age.

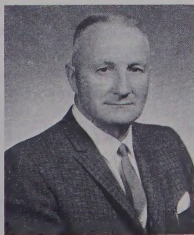
Mr. Chamberlain was well known as a rancher and farmer in the district before his selection as councillor of the old (To Page 2)

• REPRESENTING RURAL ASSOCIATION

### DOAN NAMED TO COMMITTEE

C. L. Doan, Reeve of the County of Red Deer and Vice President of the Alberta Association of Municipal Districts and Counties, is the new member of the Provincial-Municipal Advisory Committee. Dating from February 2, his appointment was announced by Hon. A. J. Hooke, Minister of Municipal Affairs and Chairman of the Committee. Mr. Doan replaces J. M. McKay who resigned his municipal offices late in 1965 to become General Manager of the Alberta Hail Insurance Board.

The change in representation of the Association is the first since the Provincial-Municipal Advisory Committee was set up in 1959, Mr. McKay and Gordon W. Moyer having been members since that time. In addition to Mr. Moyer and Mr. Doan, the six-member PMAC consists of Ross L. Ellis, Town Administrator of High River, and Kenneth G. Newman, Edmonton Alderman representing the Union of Alberta Municipalities, together with Mr. Hooke as Chairman and a second member of Alberta's (To Page 7)



C. L. DOAN



ALBERTA'S LIEUTENANT GOVERNOR and PREMIER: The Honourable J. W. Grant MacEwan, whose appointment as Lieutenant Governor of Alberta was announced December 20, is escorted by Premier Ernest Manning to the Assembly Chamber for the opening of the third session of Alberta's Fifteenth Legislature. (Picture Story on Page 8)

• POSITION TO BE FILLED IN APRIL

### AAMD SEEKS ASSISTANT

Response to the advertisement of the Alberta Association of Municipal Districts and Counties for an assistant secretary-treasurer has been most gratifying, according to Mrs. Matilda Smith, Secretary-Treasurer of the Association. Advertisements appearing recently in several Alberta newspapers ask candidates to state education, age, marital status and salary expected.

Commenting on the advertisement, Mrs. Smith who has been with the Association some fifteen years and has served as its secretary-treasurer since 1954, said the Association Office requires special help this coming spring. Indicating that she is planning her retirement in a few years, she said the Association Executive decided this was an opportune time to find a competent person who could train for the senior position.

The Alberta Association of Municipal Districts and Counties, now in its 58th year, handled \$1,885,485 in sales to its member municipalities during 1964-65. By volume buying dozer blades, culverts, tires, machine parts and chemicals, the Association was able to pay out dividends in excess of \$115,000 for the year's (To Page 2)



# THE SECOND PAGE . . .

## SIGNS of SPRING

Kids are the first sure sign of Spring.

Kids on bicycles, tricycles, unicycles and motorcycles; kids flying kites; kids playing in puddles; kids late for school; kids without coats; kids playing marbles; kids playing hop-scotch; kids skipping ropes; kids playing baseball; and kids playing hockey.

Nature, of course, offers us some certain suggestions of the season as well. Her contributions include green grass, warm weather, kittens, crows, crocuses, daffodils, pussy willows, lambs pups, frogs, chicks, colts, calves, robins and bluebirds.

Spring has other sundry symbols too. Like neighbors chatting in the back yard, the smell of fresh-turned earth, seeds, soft ice cream, worn out rubbers, diets, budgets, families out for a Sunday drive, Easter, sport shows, bathing suits, open windows, spring sales, young lovers, drive-in movies, horseback riders, soft rain, tennis players and trees in bud.

Don Sylvester in The Penticton Herald

## FIFTY SHORT YEARS AGO

The year 1916, according to Jno. Perrie, then Deputy Minister of Municipal Affairs, was a time when municipal institutions had "adverse and abnormal conditions to contend against." He was referring to the First World War and "the inevitable business depression following a prolonged period of very extensive development".

Mr. Perrie's tacit acceptance of the "boom-and-bust" cycle was in keeping with economists of the day who predicted a short war because "the enemy would soon run out of money." This simple fact also helped to explain the withdrawal of credit from Alberta's municipalities by the banks which Mr. Perrie hailed as being "productive of good financing on the part of our municipalities". There had been "a tendency to spend money freely, in some cases too freely", he declared and so enforced economy was not without its bright side.

It was a good year for farmers, Mr. Perrie noted in his report to Hon. Wilfrid Gariepy, Minister of the day, largely because of a bumper crop and rising prices. "Consistent action in collection of taxes", the Deputy stated, "has put municipal councils in a position to devote their time and energy to real municipal work, rather than to the questions of collecting taxes and making arrangements to meet their liabilities".

In addition to heavy emphasis on tax recovery procedures, municipal amendments that year enabled towns and villages to "levy a tax on buildings and improvements as well as on lands". This was purely permissive and not all burgeoning centres took advantage of their new authority.

But 1916 was notable for progress in several fields. That year an Act was brought into force "to provide for equal suffrage" leading Mr. Perrie to report "the women of the Province have come into their own and a woman is now entitled to be elected a member of the council of any city, town, village, rural municipality or local improvement district."

This was further proof of the progressive spirit of the time because in 1913 Alberta had become the first province in Canada to adopt town planning legislation. Three years later, however, Mr. Perrie was no more than vaguely hopeful it would catch on. "Very little action has yet been taken by any of our urban centres towards working out a scheme to town planning", he said, "and we have as yet had practically no requests for approval of plans. This is, no doubt, largely due to the abnormal conditions that have existed almost ever since the Act came into force, but with the return of more settled conditions it is expected that a number of municipalities will . . . seek approval to town planning schemes which will add to the beauty and convenience of the city or town."

In addition to a lengthy dissertation on methods of taxation, the 1916 Report contains several examples of taxes paid on farms during the previous year. Then averaging out the Province, Mr. Perrie came up with an assessed valuation per quarter section of \$2,328; and an average tax rate of 5.54 mills (municipal) and 7.39 mills (school) with the average taxes paid on a quarter located in a rural municipality as \$18.81 for the year.

Mr. Perrie listed six villages as being incorporated during 1916. These were Lamond (February 16), Westlock (March 13), East Calgary

(April 17), Spirit River (June 13), Milk River (July 11) and Richdale (October 12). "One village," he continued, "advanced to the status of a town during the year, the Village of Drumheller being incorporated as a town under date of March 2, 1916." Then with a fine disregard for syntax, he concluded "None of our towns were proclaimed cities during the year".

Today, fifty years later, we can of course flesh out the chronicle a little with the knowledge that East Calgary was disorganized in 1919 while Richdale (east of Hanna) remained a village until June 2, 1931. Westlock, on the other hand, gained town status on January 7, 1947, followed at a more leisurely pace by Spirit River on September 18, 1951, and on February 7, 1956, by Milk River. Drumheller also made good, spurring forward to become Alberta's seventh city on April 30, 1930.

Other municipal changes during 1916 of a less happy nature were recorded in these words: "Two villages, namely Everts and Spruce Grove, were disorganized. This disorganization became necessary because of the abandonment of these villages following the extension of railroads and the necessary changing of centres of trade".

If Mr. Perrie had remained on the scene a little longer, he would have confirmed that the disorganization of Everts, west of Sylvan Lake (38-2-5) on June 15, 1916, after 10 full years of trying was well taken. But of Spruce Grove he would have been much less certain. It became a village . . . for the second time . . . on New Year's Day in 1955.

## DESIGNING SPACE

The thing to remember is that in the United States a planner has been a man who worried about the widths of sewer pipe or acted as a zoning administrator. This (the development of the 88,000 acre Irvine Ranch in California) is more, and we have to learn as we do it. Designing a building is no trick. Our big job is to design the space between buildings.

o Raymond Watson

## AAMD SEEKS ASSISTANCE

(From Page 1)

trading activities. The Jubilee Insurance Agencies Limited, a subsidiary company owned by the Association and incorporated under the laws of the Province, offers fire insurance service to its members and in 1965 showed assets of some \$66,000. Supervision of these activities is included in the responsibilities of the Association Office.

The assistant secretary-treasurer now being sought must be one with executive ability and "good public relations" Mrs. Smith pointed out adding that he must be bondable and have a good knowledge of accounting. She said the position is expected to be filled during April, in time for the new assistant to commence his duties by May 2.

## DEATH CLAIMS COUNTY REEVE

(From Page 1)

Municipal District of Serviceberry in 1954. With the formation of the enlarged Municipal District of Wheatland No. 55 in 1955, he was again elected as councillor for division four, accepting the responsibility of reeve in 1958. The County of Wheatland No. 16 was formed in 1961 and Mr. Chamberlain continued as reeve of the County until his death. He served also as chairman of the Education Sub-Committee, the Wheatland Farm Purchase Board as well as chairman of the Wheatland Senior Citizens Foundation since its organization in 1961. (F.M.)

## THIS MONTH

### TAX DISCOUNTS AND PROPERTY ASSESSMENTS

By Hon. A. J. Hooke, Minister of Municipal Affairs . . . 3

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### THE ALBERTA MUNICIPAL COUNSELLOR

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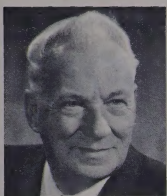


## TAX DISCOUNTS AND

# PROPERTY ASSESSMENTS

BY HON. A.J. HOOKE, MINISTER OF MUNICIPAL AFFAIRS

AN ADDRESS TO THE PEOPLE OF ALBERTA BY TELEVISION AND RADIO STATIONS IN MARCH



When the government announced its new program last fall, Mr. Manning pointed out that in addition to very substantial increases in regular grants for municipal, hospital and school purposes, a tax discount of \$50 would be made available to each home owner in the Province occupying his own home. It was pointed out by the Premier that the anticipated additional grants should have the effect of reducing the property tax in general and the home owner's tax discount would have the effect of reducing by \$50 the resultant property tax payable by the home-owner.

Since Mr. Manning's announcement many questions have been asked by the general public concerning those who will be recognized as home owners.

First of all, it will apply to all individuals or families owning the home in which he or they reside. If the owner of a duplex should live in one suite and rent the other, he will be eligible for the \$50 tax discount for the suite in which he resides but not for the one which he rents. Similarly, the owner of any other multiple dwelling, whether it be only a triplex or a high rise apartment block, will be eligible for the \$50 tax reduction subsidy if he resides in a suite.

Occasionally a business man occupies a portion of his building for his business and another portion as his residence. He, too, will be eligible for the \$50. If a duplex is owned by two owners and each one occupies a suite, each will receive the subsidy. Similarly, if several owners of a multiple dwelling occupy suites therein, each will become eligible for the subsidy.

Farmers living on their own farms will also be eligible.

If, under any of the categories I have mentioned, the owner is still paying for the property under agreement for sale, for instance, he will, of course, qualify.

Legislation will soon be introduced in the legislature dealing with this tax reduction subsidy and will state that the \$50 payment will apply in the present tax year. By the time the legislation is effective, therefore, some home owners will undoubtedly have paid their taxes in advance in full for the year 1966. There will also be many other conditional home owners who are making mortgage payments every month, such payment covering principal, interest and taxes. It is the Government's intention to see that appropriate arrangements are made to provide for a rebate in each case.

Tax notices mailed to home owners after the passage of the legislation will contain, in addition to the regular notice, a form which the owner will fill in, claiming his \$50 subsidy, and return to the appropriate official of his municipality. He will pay to the municipality the difference between the amount appearing on the tax notice and the \$50 subsidy he will claim. In other words, if his tax notice calls for a total tax payment in the amount of \$250 he will fill in the forms, pay the municipality \$200 and receive credit in the full amount of \$250. The municipality will submit the claim, along with all others, to the Provincial Treasurer, who will remit the total amount of subsidies to the municipalities.

In cases where the total tax is less than \$50 the home owner will be obliged to pay \$1 only and the balance will be payable in the manner I have just described.

If, as often happens, the owner for some reason or another is unable to meet his tax obligation in the year in which it is due, he will still be able to claim and receive the tax discount or a tax credit for that year when he does ultimately pay his taxes.

### NEW GENERAL ASSESSMENT:

Whenever a municipality makes a new general assessment, it usually follows that most property owners discover an increase in the assessed value of their property. Some, on the other hand, receive a decrease, usually owing to the depreciated condition of their improvements. The person receiving the decrease is, of course, happy with the results, while those receiving the increase naturally want to know why.

When the increase in assessment is very substantial, it is only natural to expect that the home owner will take the opportunity afforded him to appeal his assessment to the Court of Revision, this being, in effect, to his own Council. If he is not satisfied with the decision, he may appeal to the Assessment Appeal Board of the Province.

Our legislation presently calls for a new general assessment to be made throughout the Province every seven years. On occasions, this time is extended by Ministerial Order if for some reason or other the municipality is unable to make the new general assessment.

For many years assessments throughout the Province were made by men who did not necessarily have any particular training in this work. Each municipality hired an assessor to do the work within its own boundaries. The assessor tried to evaluate land and buildings as best he could and certainly endeavored to relate as nearly as possible one piece of property to another. His counterpart in the adjoining municipality would do the same thing for the owners living therein, but as you can readily see, similar properties in two municipalities might carry a different assessment, simply by virtue of the fact that they were made by two different individuals.

For many years this created no problem whatever, as each municipality set its own mill rate to raise, from the assessment, the amounts of money they required.

### ADDED IMPORTANCE:

When government grants took on added importance in municipal financing, it became more necessary to arrive at equitable assessment. In order to make it possible for people living in all parts of the Province to receive adequate health and educational facilities, for instance, government grants often had to be increased in areas of low assessment in order to give similar services to those given by a municipality fortunate enough to have a higher assessment. Later, with the coming in of the present hospitalization program and more recently of the Foundation program of education, it became absolutely necessary that we do everything possible to bring about complete equity in assessment.

In each of these programs, the municipalities are asked to contribute into a provincial fund for hospitalization and another one for elementary and secondary education. To each of these funds the government adds from general revenue large sums of money each year to take care of most of the costs of these two services, hospitalization and education.

The municipalities, naturally, raise the sums for which they are responsible by the property tax; in other words, by levying a mill rate against the total assessment of their properties.

It should be clear to all, then, that the assessment of the property in one municipality should be completely equitable with the property assessment in every other municipality. If this condition does not exist, then it is conceivable that some would be contributing more than their just share and others less. This has given rise to what is known as equalized assessment but before dealing with this topic I should like to explain in a few words what has been done over the past few years particularly to bring about better assessment.

### FOR A BETTER ASSESSMENT:

A course of training has been instituted by the Department of Municipal Affairs in conjunction with the University of Alberta in which assessors are thoroughly trained. A staff of qualified assessors has been built up in the Department and practically all towns and villages and some of the smaller cities are now assessed by these men. We are also giving every assistance possible to our rural municipalities and counties whereby our assessors work with theirs to bring about equity of assessment.

For several years now assessment manuals have been prepared, which manuals set out the methods to be followed by the assessor in all cases.

In order to arrive at the assessed value of a piece of urban land, the assessor attempts to find, as nearly as possible the market value. Having done so, he takes approximately 65% of that figure as the taxable assessment. In other words, a property having a market value of \$5,000 would have an assessed value of approximately \$3,250. This figure is then referred to as 100% assessed value. The manual will also use a particular year to arrive at the assessment of a building or other improvement. As we all know, costs of construction have increased steadily since the war, so that if a building is assessed, let us say, according to its 1945 valuation, it will, in all probability, be less than if, for instance, construction cost of (To Page 7)

## 1965 AND 1966

**EQUALIZED MUNICIPAL ASSESSMENTS**

## PREPARED BY THE ASSESSMENT EQUALIZATION BOARD

● J. B. LAIDLAW, Chairman

● DONALD A. BANCROFT, Member

● R. L. CROSS, Secretary-Member

WHEREAS under provisions of Section 21 of The Municipalities Assessment and Equalization Act, being Chapter 61 of the 1957 Statutes as amended, the Board is, in each year, required to determine an equalized assessment in respect of each and every municipality in the Province.

NOW THEREFORE We, the Alberta Assessment Equalization Board, do order that the equalized assessment for the year 1966, in respect to the municipalities listed herewith, be in the amount as set out opposite the name on each of the said municipalities.

**EQUALIZED ASSESSMENTS OF ALBERTA MUNICIPALITIES**

## ● CITIES

	1965	1966
Calgary	\$ 576,871,179	\$ 596,196,927
Camrose	14,106,880	14,300,904
Drumheller	5,431,789	5,516,218
Edmonton	622,371,223	627,841,525
Grande Prairie	14,931,635	16,555,018
Lethbridge	70,417,529	65,789,665
Lloydminster	4,483,616	4,783,441
Medicine Hat	49,008,291	46,668,944
Red Deer	37,741,840	39,389,908
Wetaskiwin	9,593,353	9,539,399
Total	\$ 1,404,957,335	\$ 1,426,581,949

## ● TOWNS

Athabasca	\$ 1,941,579	\$ 1,926,323
Barrhead	3,619,735	3,666,820
Bashaw	909,580	950,904
Bassano	1,011,046	1,015,355
Beaverlodge	1,110,845	1,182,016
Black Diamond	790,723	785,907
Blairmore	1,818,377	1,884,379
Bonnyville	2,417,979	2,612,910
Bow Island	1,506,926	1,481,448
Brooks	4,158,657	4,401,519
Calmar	781,760	776,038
Cardston	3,304,582	3,311,725
Castor	1,356,944	1,329,152
Clareholm	2,800,473	2,881,905
Coaldale	2,678,256	2,494,413
Cold Lake	1,116,509	1,170,532
Coleman	1,040,826	1,042,325
Coronation	928,015	1,013,918
Daysland	719,176	779,513
Devon	2,737,207	2,650,421
Didsbury	1,716,574	1,766,746
Drayton Valley	3,756,133	3,678,505
Edson	4,482,367	4,560,335
Elk Point	839,427	887,368
Fairview	2,418,390	2,616,864
Falher	933,137	964,926
Fort MacLeod	3,837,187	3,530,844
Fort McMurray	1,014,779	1,622,600
Fort Saskatchewan	11,190,788	11,224,558
Gleichen	480,135	470,790
Grande Centre	1,411,193	1,545,068
Granum	407,076	409,488
Grimshaw	1,500,479	1,592,921
Hanna	3,370,245	3,416,898
Hardisty	631,150	619,994
High Level	(Incorporated 1965)	734,321
High Prairie	2,198,643	2,558,928
High River	3,368,932	3,388,529
Hinton	10,717,087	10,849,619
Innisfail	3,272,824	3,444,947
Irvine	307,852	294,047
Killam	(Village)	958,417
Lac La Biche	1,725,921	1,667,863
Lacombe	4,646,958	4,617,268
Leduc	3,920,868	4,056,678
Lodgepole	362,647	333,097
Magrath	1,360,137	1,327,406

Manning	\$ 853,169	\$ 1,059,834
Mayerthorpe	964,832	927,299
McLennan	828,681	796,700
Milk River	1,316,942	1,296,742
Morinville	1,012,641	1,022,702
Mundare	806,669	813,810
Nanton	1,133,776	1,151,877
Okotoks	1,181,737	1,144,763
Olds	4,113,029	4,329,212
Oyen	(Village)	796,306
Peace River	4,681,108	5,059,681
Picture Butte	1,975,061	2,058,370
Pincher Creek	3,688,250	3,747,582
Ponoka	5,882,269	5,984,854
Provost	1,625,941	1,830,923
Raymond	1,947,884	1,895,167
Redcliff	3,281,994	3,255,829
Redwater	1,466,279	1,420,070
Rimby	1,745,821	1,892,485
Rocky Mountain House	2,779,020	2,797,049
Slave Lake	(Village)	733,492
Smoky Lake	1,030,448	1,102,929
Spirit River	961,454	1,071,553
St. Albert	12,492,851	13,268,625
St. Paul	5,078,070	5,288,990
Stavely	444,822	424,812
Stettler	5,456,201	5,804,885
Stony Plain	2,099,243	2,107,911
Strathmore	1,227,897	1,260,925
Sundre	740,621	703,904
Swan Hills	773,711	907,094
Sylvan Lake	2,154,353	2,167,648
Taber	6,950,274	7,149,449
Three Hills	1,821,888	1,855,539
Tofield	1,232,464	1,279,587
Trochu	1,041,307	1,064,152
Two Hills	1,576,544	1,724,032
Valleyview	1,003,659	1,412,116
Vauxhall	955,029	954,989
Vegreville	5,435,017	5,698,538
Vermilion	4,120,059	4,316,887
Viking	1,274,418	1,289,063
Vulcan	2,190,469	2,222,536
Wainwright	4,787,027	4,894,114
Westlock	3,248,789	3,513,989
Whitcourt	2,249,167	2,605,337
Total	\$ 218,251,009	\$ 228,600,899

## ● VILLAGES

Acme	\$ 439,425	\$ 429,924
Airdrie	900,587	932,986
Alberta Beach S.V.	903,159	896,841
Alix	724,584	759,079
Alliance	523,614	504,763
Amisk	152,083	144,206
Andrew	781,904	774,186
Arrowwood	245,509	304,057
Barons	551,214	545,410
Bawlf	268,607	259,738
Beiseker	627,013	561,876
Bellevue	675,284	676,883
Bentley	804,622	862,227
Berwyn	410,547	400,292
Betula Beach S.V.	42,303	42,692
Big Valley	469,769	456,273
Bittern Lake	91,479	84,536
Blackfalds	701,305	819,871
Blackie	278,169	270,428
Bon Accord	200,202	211,662
Bonnyville Beach S.V.	71,134	70,207
Botha	148,851	156,558
Bowden	653,963	651,484



## VILLAGES (Cont'd)

	1965	1966			
Boyle	\$ 665,977	\$ 669,674	Linden	\$ 237,091	\$ 229,996
Breton	365,689	399,391	Lomond	358,080	341,077
Bruderheim	396,678	398,867	Longview	237,649	233,657
Burdett	228,567	221,176	Lougheed	282,893	268,034
Canmore	1,317,156	1,481,639	Ma-Me-O Beach S.V.	563,269	551,267
Carbon	578,587	510,216	Mannville	819,388	796,261
Carmangay	377,161	352,585	Marwayne	532,358	527,388
Caroline	210,419	227,796	Millet	474,953	447,499
Carstairs	958,420	877,310	Milo	267,711	244,323
Castle Island S.V.	44,365	49,370	Minburn	163,720	160,093
Cayley	166,241	160,330	Mirror	390,262	334,554
Cereal	166,641	173,458	Morrin	333,000	331,378
Champion	537,091	493,660	Munson	78,248	72,889
Chauvin	444,369	431,111	Myrnam	619,183	607,068
Chinook	110,590	106,838	Nakamun Park S.V.	(Incorporated 1966)	70,158
Chipman	287,183	288,835	Nampa	290,778	313,786
Clive	249,307	269,944	New Norway	273,472	269,475
Cluny	231,676	229,751	New Serepta	271,562	253,209
Clyde	285,569	277,686	Nobleford	614,706	614,028
Cochrane	880,859	996,297	Norglenwold S.V.	251,701	302,655
Consort	636,481	657,021	Onaway	442,402	480,566
Coutts	665,887	644,590	Oyen	813,015	(Now Town)
Cowley	193,634	203,891	Paradise Valley	232,819	234,680
Craigmyle	163,883	153,455	Penhold	531,680	521,541
Cremona	262,167	233,656	Plamondon	157,745	185,891
Crossfield	655,015	641,343	Point Alison S.V.	97,381	94,890
Crystal Springs S.V.	231,860	222,839	Radway	278,391	310,378
Czar	222,302	213,166	Rochon Sands S.V.	69,526	92,343
Delburne	461,443	444,910	Rockyford	416,885	433,593
Delia	432,833	433,282	Rosalind	(Incorporated 1966)	295,414
Derwent	410,453	406,142	Rosemary	215,932	227,354
Dewberry	251,859	257,957	Ross Haven S.V.	152,530	185,658
Donalda	345,294	355,662	Rumsey	178,263	143,587
Donnelly	241,703	240,897	Rycroft	589,778	622,493
Duchess	245,477	247,759	Ryley	622,465	591,059
Eckville	765,918	821,377	Sandy Beach S.V.	206,276	193,644
Edberg	194,947	186,120	Sanguo	386,300	384,135
Edgerton	443,190	457,816	Seba Beach S.V.	638,885	626,026
Edmonton Beach S.V.	150,433	155,045	Sedgewick	698,468	738,977
Elora	236,093	208,047	Sexsmith	654,651	707,141
Empress	410,748	417,982	Silver Beach S.V.	255,027	258,601
Entwistle	310,222	307,895	Slave Lake	361,211	(Now Town)
Evansburg	449,914	480,176	Spruce Grove	893,468	1,012,668
Ferintosh	181,257	177,200	Standard	405,819	399,034
Foremost	805,827	780,393	Stirling	286,002	278,551
Forestburg	787,217	727,000	Strome	284,656	286,425
Fort Assiniboine	145,722	143,162	Sunset Point S.V.	153,550	160,592
Frank	181,972	178,367	Thorhild	548,416	563,408
Gadsby	130,197	117,645	Thorsby	837,062	899,867
Galahad	268,806	265,398	Tilley	263,443	263,916
Ghost Lake S.V.	136,526	156,392	Torrington	195,028	192,744
Gibbons	240,703	242,801	Turner Valley	475,252	467,382
Girouxville	413,381	407,054	Val Quentin S.V.	(Incorporated 1966)	156,430
Glendon	309,008	333,026	Veteran	295,257	312,603
Glenwood	268,412	261,218	Vilna	497,853	457,168
Golden Days	281,784	303,836	Wanham	261,184	269,172
Grassy Lake	323,373	314,532	Warburg	373,688	425,906
Gull Lake S.V.	325,902	316,790	Warner	740,153	717,060
Hairy Hill	213,012	199,100	Warspite	213,517	223,355
Halkirk	204,403	190,958	Waskatenau	402,004	364,334
Hay Lakes	276,390	271,254	Wembley	243,307	238,959
Heisler	237,238	228,034	West Cove S.V.	139,530	152,495
Hillspring	174,992	174,674	Wildwood	422,883	423,136
Hines Creek	621,879	630,160	Willington	647,099	650,500
Holden	831,966	815,905	Yellowstone S.V.	131,140	129,431
Hughenden	295,829	291,664	Youngstown	289,895	238,751
Hussar	358,757	322,482	Total	\$ 65,017,894	\$ 63,801,139
Hythe	657,237	656,696	● COUNTIES		
Innisfree	449,477	444,147	Grande Prairie #1	\$ 12,291,677	\$ 12,409,278
Irma	578,683	576,012	Vulcan #2	19,349,831	17,649,975
Irricana	194,211	186,494	Ponoka #3	14,655,696	14,803,651
Island Lake S.V.	80,037	80,083	Newell #4	12,209,553	13,824,129
Itaska Beach S.V.	201,073	201,940	Warner #5	12,676,297	12,622,787
Kapasiwin S.V.	123,750	121,221	Stettler #6	19,026,275	19,109,166
Killam	890,359	(Now Town)	Thorhild #7	10,011,553	10,973,274
Kinuso	310,354	332,473	Forty Mile #8	15,059,423	14,951,000
Kitscoty	348,898	348,713	Beaver #9	12,565,133	13,806,163
Lakeview S.V.	28,898	29,192	Wetaskiwin #10	17,263,814	17,428,059
Lamont	881,848	907,633	Barhead #11	5,343,156	6,830,742
Lavoy	183,945	189,902	Athabasca #12	6,534,699	6,631,720
Legal	465,083	473,794			(To Page 6)

COUNTIES (Cont'd)	1965	1966	● IMPROVEMENT DISTRICTS	1965	1966
Smoky Lake #13	\$ 4,872,887	\$ 4,897,976	No. 8	\$ 1,440,534	\$ 1,397,172
Lacombe #14	20,000,116	20,539,566	No. 10	3,778,134	3,653,057
Sturgeon #15	23,485,611	(Now M. D. 90)	No. 11	10,494,807	12,360,288
Wheatland #16	17,782,108	18,739,610	No. 22	1,787,983	2,056,403
Mountain View #17	22,197,346	24,608,934	No. 24	2,338,815	2,251,347
Paintearth #18	8,922,933	9,466,472	No. 27	2,417,948	2,297,312
St. Paul #19	7,058,792	7,014,236	No. 33	405,320	390,567
Strathcona #20	52,840,200	58,449,276	No. 42	1,786,391	1,719,992
Two Hills #21	9,245,622	9,177,880	No. 46	8,568,837	8,148,340
Camrose #22	18,765,250	20,344,840	No. 50	76,481	78,607
Red Deer #23	29,066,488	29,241,620	No. 51	13,938,514	14,564,262
Vermilion River #24	19,749,961	19,664,015	No. 58	1,082,479	1,138,551
Leduc #25	34,207,245	35,016,408	No. 65	6,149,018	6,456,204
Lethbridge #26	19,184,160	19,045,081	No. 68	3,277,376	3,424,146
Minburn #27	12,296,382	12,349,533	No. 69	297,371	225,280
Lac Ste. Anne #28	7,581,383	7,957,975	No. 77	14,779,621	15,111,340
Total	\$ 464,243,591	\$ 457,553,366	No. 78	12,582,298	13,659,193
● MUNICIPAL DISTRICTS			No. 79	663,910	617,405
Cardston #6	\$ 12,737,255	\$ 12,830,635	No. 80	7,934,362	7,892,081
Pincher Creek #9	12,417,121	12,251,087	No. 85	81,533	90,120
Taber #14	11,476,916	11,639,733	No. 95	6,019,401	6,170,340
Willow Creek #26	15,582,461	15,480,508	No. 96	163,800	222,066
Foothills #31	21,788,269	21,298,398	No. 97	46,830	46,085
Acadia #34	2,564,000	2,527,657	No. 101	762,704	746,170
Rocky View #44	30,097,304	29,714,251	No. 102	1,827,886	1,802,803
Starland #47	8,146,200	8,124,354	No. 107	927,013	934,082
Kneehill #48	16,831,721	18,640,593	No. 108	646,225	699,797
Provost #52	9,631,398	10,579,173	No. 109	8,956,630	9,560,587
Wainwright #61	9,762,084	10,052,629	No. 110	3,200,900	4,055,905
Flagstaff #62	15,171,983	15,238,225	No. 111	136,342	152,336
Lamont #82	12,768,748	12,715,725	No. 121	64,460	70,240
Stony Plain #84	24,689,864	26,571,650	No. 122	118,210	116,563
Bonnyville #87	8,436,936	8,858,303	No. 123	6,231,684	7,960,958
Sturgeon #90	(County #15)	23,921,051	No. 124	1,492,417	1,465,750
Westlock #92	10,099,107	10,103,146	No. 125	2,895,022	3,703,008
Smoky River #130	5,080,214	5,169,167	No. 126	3,860,132	3,995,695
Spirit River #133	2,101,566	2,041,187	No. 128	278,785	264,650
Peace #135	3,190,157	3,182,363	No. 129	51,039	509,110
Fairview #136	3,373,921	3,388,727	No. 131	2,073,793	2,076,590
Total	\$ 235,947,225	\$ 264,328,562	No. 132	3,251,488	3,283,216
			No. 134	3,143,964	3,450,531
			No. 138	3,332,668	3,321,085
			No. 139	4,116,286	4,338,348
			No. 143	834,520	829,530
			No. 144	300	295
			No. 145	16,880	27,240
			No. 146	210,526	238,002
			No. 147	861,071	856,443
			No. 148	17,390	40,165
			No. 149	84,170	134,750
			Total	\$ 149,504,268	\$ 158,604,007
			● SPECIAL AREAS	\$ 31,687,822	\$ 29,974,097

Municipalities	1965	1966
Cities	\$ 1,404,957,335	\$ 1,426,581,949
Towns	218,251,009	228,600,899
Villages	65,017,894	63,801,139
Counties	464,243,591	457,553,366
M. D.'s	235,947,225	264,328,562
I. D.'s	149,504,268	158,604,007
Special Areas	31,687,822	29,974,097
Grand Total	\$ 2,569,609,144	\$ 2,629,444,019

PROVINCIAL AID TO MUNICIPALITIES: 1950 TO 1966

	Total 14 years Apr. 1/50 to Mar. 1/64 Actual	1964-65 Actual	1965-66 Revised Estimate	1966-67 Estimated	1966 BUDGET SPEECH Total 17 Years
● DIRECT FINANCIAL ASSISTANCE					
1. Education					
Operational Grants to Schools	\$ 428,905,710	\$ 70,935,248	\$ 81,983,000	\$ 101,680,000	\$ 680,503,958
Construction Grants to Schools	93,007,700	-	-	-	93,007,700
Construction Grants to Technical Schools (w/s)	10,241,760	767,631	2,750,000	9,275,040	23,024,451
Grants to Teachers' Retirement Fund	4,410,030	-	1,200,000	1,500,000	7,110,030
Employer's Contribution to Canada Pension Fund	-	-	-	1,300,000	1,300,000
2. Public Health					
Hospital Construction Grants	12,346,564	889,709	2,650,000	4,976,800	20,863,073
Health Service Grants	5,199,382	934,217	1,009,700	1,174,000	8,317,299
3. Highways					
Grants for roads, bridges and other structures	158,399,079	17,258,010	20,690,000	25,505,000	221,852,089
4. Treasury					
Grants in lieu of taxes	3,811,869	1,544,670	1,730,000	1,800,000	8,906,539
Municipal Assistance Grants	146,431,164	16,300,000	16,300,000	22,657,017	202,334,183
Grants to Police Stations	1,061,812	70,768	121,000	10,000	1,263,580
5. Attorney General's Department					
Remission of fines collected under the Alberta Liquor Act	2,127,904	248,555	230,000	270,000	2,876,459
6. Public Welfare					
Indigent Relief	23,455,641	2,707,835	2,750,000	3,100,000	32,013,476
7. Lands and Forests Department					
Refunds of cultivation and grazing leases	5,631,453	607,387	585,000	600,000	7,423,840
8. Provincial Secretary					
Recreation Grants	3,605,107	275,423	200,000	100,000	4,180,530
Centennial Grants	-	-	250,000	1,000,000	1,250,000
9. Municipal Affairs					
Winter Works Incentive Program	6,212,380	1,031,515	1,640,000	1,500,000	10,573,895
TOTAL: Direct Financial Assistance	\$ 904,867,557	\$ 113,740,968	\$ 135,934,700	\$ 176,447,827	\$ 1,331,031,102
● INDIRECT FINANCIAL ASSISTANCE					
General Hospitalization for all residents and medical services for Pensioners, Polio, Cancer, etc.	\$ 286,905,233	\$ 44,965,836	\$ 41,460,485	\$ 86,946,870	\$ 480,298,424
TOTAL: Direct and Indirect Financial Assistance	\$ 1,191,772,790	\$ 158,706,804	\$ 197,395,185	\$ 263,414,747	\$ 1,811,309,526
● ASSISTANCE BY LOANS					
1. Self Liquidating Projects Act	\$ 21,994,279	-	-	-	\$ 21,994,279
2. Municipal Capital Expenditure Loans Act	125,000,000	-	-	-	125,000,000
3. Other Municipal Loans	67,160,972	\$ 938,500	\$ 192,600	\$ 250,000	68,542,072
4. School Construction Loans	82,638,963	-	-	-	82,638,963
TOTAL: Assistance by Loans	\$ 296,794,214	\$ 938,500	\$ 192,600	\$ 250,000	\$ 298,175,314



**TAX DISCOUNTS AND PROPERTY ASSESSMENTS**

(From Page 3)

1955 are applied against the same building.

**ON 1959 ASSESSMENT MANUAL:**

At the present time all villages, towns and cities in Alberta are assessed on what has been referred to as the New Manual. This manual, coming out in 1959, used the year 1957 as the replacement cost year.

As in the assessment of land, in which only a percentage of market value is used as 100% assessment, so in the case of the assessment of a building; only a percentage of the 1957 costs is used as 100% assessment and in this case the percentage is 75.

I think you will readily understand now why recent assessments in many cases have shown a large increase over the previous assessment. It is conceivable that a property may have been the subject of a new general assessment seven years ago and the year 1945 was, in all probability, used as the replacement cost year. Land values have increased tremendously over the past seven years and certainly building costs increased steadily between 1945 and 1957.

If at the time the Foundation program of education came into existence, a municipality had been recently re-assessed, it undoubtedly used the 1957 replacement cost year. Just prior to that re-assessment, it could have been using the year 1945, or earlier.

The Foundation program called upon the council of this municipality to contribute to the Foundation program fund and also specified the mill rate to be used. You can see what a difference there would be in the amount of money asked for if the mill rate had been applied to the actual assessment before, compared with immediately after the new assessment. This brings me back, therefore, to the term "equalized assessment".

A careful record is kept of the construction costs for every year so that the Department can calculate very quickly exactly what the equalized assessment of a municipality is for any year, when it knows the replacement cost year used by the municipality in its actual assessment.

When the Foundation program of education was introduced, therefore, every municipality was asked to supply the Department with its detailed actual assessment, together with the replacement cost year used. The year accepted by the Department to calculate equalized assessment was the year 1945, this being the year actually used by our two major cities. The total assessment, therefore, of every municipality was calculated by the Department according to the year 1945 and that figure was made known to the municipality. This total is what is known as equalized assessment; and when the Foundation program of education first commenced, each municipality was asked to contribute to the overall fund 32 mills on its equalized assessment.

Similarly, the municipality's share of the hospitalization fund is made up of 4 mills on equalized assessment.

Starting last year we used the replacement cost year of the new manual -- namely, 1957 -- and the equalized assessment was calculated on that basis. This meant that we were able to reduce the mill rate on equalized assessment from 32 to 26.

It is our hope to arrive at the place shortly where equalized assessment and actual assessment will be as nearly as possible the same. This we hope to reach in 1967, by which time every municipality in Alberta will be re-assessed on the basis of the new manual.

**DOAN NAMED TO COMMITTEE**

(From Page 1)

Executive Council who since 1959 has most regularly been Hon. A.R. Patrick, Minister of Mines and Minerals, Minister of Industry and Development.

Clifford Lawrence Doan was born at Halkirk on April 27, 1905, son of pioneers who had come from Ontario in 1892. He took his high school at Penhold and later took a three year course at the Olds Agricultural College. Following this he studied agricultural science at the University of Alberta in 1928 and 1929.

Mr. Doan started farming in 1927 and entered municipal life in 1944 when he was elected to the council of the then Municipal District of Red Deer No. 55. In 1953 he became Reeve, a position he held in the M.D. and after its conversion to the County of Red Deer No. 23 in 1963. Counting his nine years as councillor and thirteen as Reeve, his service now totals some twenty-two years.

In 1958 Mr. Doan was elected Director of the Alberta Association of Municipal Districts and Counties. In November of 1965 he became Vice President of the rural Association.

A member of the Penhold Curling Club he is also an honorary member of the Red Deer Curling Club and of the Innisfail Flying Club. He belongs to the Al Azhar Temple Shrine, A.A.O.N.M.S., and is also a member of the Innisfail Masonic Lodge No. 8.

**SECRETARY'S CALENDAR**

APRIL

1	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

**Municipal District Act**

5th - Secretary-treasurer shall prepare a statement of monies received and their disposition, submit to council at next meeting and enter a copy in the minutes. Sec. 61(1)(v).

April 30 - Prior to May 1st the reeve shall produce to council all securities given by officials. Sec. 81.

April 30 - A by-law providing a discount of not more than 6% or repealing or amending same, is not effective unless passed prior to May 1st. Sec. 350.

Auditor shall forward financial statement to Minister as soon as possible. Sec. 68(5).

Preparation of estimates as soon as practicable each year. Sec. 331.

**Town and Village Act**

15th - Secretary-treasurer shall prepare a statement of monies received and their disposition, submit to council at next meeting and enter a copy in the minutes. Sec. 67(n).

April 1 - Appoint an assessor or requisition Chief Provincial Assessor to appoint an assessor on or before this date and advise the Minister of this appointment. Sec. 71.

April 1 - Appoint an auditor on or before this date and advise the Minister of this appointment. Sec. 73.

April 30 - A by-law providing for a discount of not more than 10% or repealing or amending same, is not effective unless passed prior to May 1st. Sec. 374.

April 30 - Prior to May 1st the Mayor shall produce to council all securities given by officials. Sec. 66(4).

Auditor shall forward financial statements to Minister as soon as possible. Sec. 76(4).

Preparation of estimates as soon as practicable each year. Sec. 353.

**Tax Recovery Act**

April 1 - Tax arrears list submitted to registrar before this date. Sec. 4.

April 1 - Every parcel with a subsisting tax recovery notification shall be offered for sale not less than 1 year but within 3 years from April 1st of the year in which tax notification is registered. Sec. 9.

**Assessment Act, 1960**

April 30 - Business tax by-law passed prior to May 1st if applicable and by-laws amending the business tax shall be passed prior to May 1st unless extension is approved by the Chief Provincial Assessor. Sec. 's 62 and 63.

**Alberta Hospitals Act**

April 1 - Mail certificate of equalized assessment to Municipal Hospital Authorities on or before this date. Sec. 14. E.J.B.

**A GIANT STRIDE TOWARDS A BILLION**

(From Page 1)

towards the fascinating figure".

Turning to the municipal scene, Mr. Aalborg referred to a summary of direct and indirect financial assistance in these words:

Assistance for next year has been increased in practically every category with emphasis on education, highways, unconditional grants and indirect assistance through health services. Education grants are increased by \$26,822,060 to \$113,755,060; highways grants by \$4,815,000 to \$25,505,000; unconditional grants by \$5,731,017 to \$22,657,017, and indirect health services by \$25,506,385 to \$86,966,870.

Total direct assistance to municipalities is estimated to be \$176,447,877 next year which is 25.8% of our total budget and \$40,513,177 more than this year while total direct and indirect assistance of \$263,414,747 is 38.6% of our budget and \$66,019,562 more than this year.

It is interesting to compare these figures to estimates of property taxes levied by municipalities. In 1965 the estimated total of all property taxes levied by all municipalities was \$150,000,000, while in 1966 the estimated total levy will be \$155,000,000. These statistics clearly reveal that rapidly increasing Provincial assistance is making it possible for municipalities to finance the rising costs of their programs at much lower mill rates than would otherwise be necessary.

Total direct and indirect financial assistance for the seventeen year period ending March 31, 1967 will amount to \$1,811,309,526 as compared with our total projected oil revenues of \$2,164,942,515 for the same period.



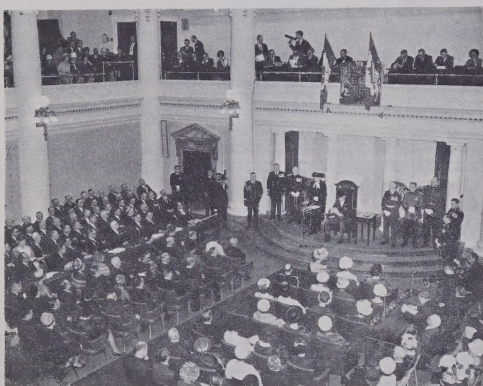
# LEGISLATIVE OPENING

## PICTURE STORY

● ALBERTA GOVERNMENT PHOTOS



**ARRIVAL OF VICE-REGAL PARTY:** His Honour, Lieutenant Governor J.W. Grant MacEwan, accompanied by military aides and representatives of Canada's armed services, arrives at the Legislative Building for ceremonies opening the Legislature. Mrs. MacEwan is on step (centre).



**IN THE LEGISLATIVE CHAMBER:** His Honour occupies Mr. Speaker's chair while he is in the Assembly. For the opening, Government desks (left) were moved to make room for chairs of visitors. The Press Gallery and the Public Gallery overlook the Chamber.



**AFTER THE OPENING:** Mrs. Ernest C. Manning (right), Mrs. Henry Ruste, Mrs. J. Donovan Ross and Mrs. A.O. Aalborg greet Deputy Minister of Industry and Development J.E. Oberholtzer and wife. For the first time, the reception was held in the Provincial Library.



**MR. SPEAKER ENTERS THE ASSEMBLY:** Escorted by Sergeant-at-Arms J. Reid, Speaker Dixon's arrival traditionally precedes that of the Lieutenant Governor. Mr. Reid carries the mace, symbol of legislative authority and gift to the Province from the Alberta Civil Service.




**The SPEECH FROM THE THRONE:** Lieutenant Governor MacEwan reads the Speech from the Throne outlining the legislative program proposed for the Province during the ensuing year as military aides and Hon. Arthur J. Dixon, Speaker of the Assembly, stand by.



**GUESTS FROM CALGARY:** Mrs. Arthur J. Dixon, wife of the Speaker, pours tea for a group which includes (from left) Mr. and Mrs. W. J. Speerstra, Mr. Dixon, Mayor Jack Leslie of Calgary, Miss Kay Wood and Mrs. William Dickie.





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